

**PROPERTY ASSESSMENT APPEAL BOARD  
401 SW 7th Street, Suite D  
Des Moines, Iowa 50309-4634**

**INFORMATION FOR PARTIES REGARDING HEARING PROCEDURES**

**I. PURPOSE**

This document is being provided to parties who appear at administrative hearings before the PAAB. The purpose of this document is to provide unrepresented parties with the order in which evidence is presented at a public hearing and to inform them, in a very general manner, of their rights to present evidence, to object to evidence offered by other parties, and to cross-examine the witnesses of other parties. This information sheet is not a legal or technical document and is issued for general information purposes only.

**II. PRELIMINARY MATTERS**

Exhibits:

Exhibits are documents you plan to introduce at the hearing to support your position. These documents should have been exchanged with the other party prior to the hearing. Please mark your exhibits with the exhibit stickers provided so the PAAB can keep your exhibits separate from the other party's exhibits. You do not have to mark each page of a multiple-page document. After marking your exhibits list them on the exhibit list provided by the PAAB; a brief description of the document is sufficient.

- Appellants mark your exhibits with numbers (1, 2, 3, 4, etc.)
- Appellees mark your exhibits with letters (A, B, C, D, etc.)

If you have any questions about marking your exhibits please see the Secretary of the Board.

**III. ORDER IN WHICH EVIDENCE IS PRESENTED:**

Opening statements:

The opening statement is not evidence in the case; it is just a short summary of what you intend to present as evidence and your position regarding the case.

Evidence:

- The formal rules of evidence do not apply to proceedings before the PAAB.
- Hearsay is admissible in a proceeding before the PAAB.
- The rules of privilege (attorney/client privilege; doctor/patient; privilege between married persons; priest/penitent; journalist source; executive privilege) do apply.
- If a witness is handed a document, it should be noted in the record.
- If a witness is reading from notes or a document it should be noted in the record.
- The documents should be submitted as evidence before the witness testifies to them.

### Objections:

If you believe evidence offered or a question asked by another party is inadmissible or otherwise objectionable, you have the right to object to it. You would normally state your specific objection to a question immediately after it is asked. You would state your objection to a document at the time it is offered for admission.

### Cross-examination:

Cross-examination allows you the opportunity to ask questions of the opposing party's witness. You may question a witness concerning the information elicited by the appellee. You may also question the witness on matters affecting his or her credibility.

### Examination of Witness by the PAAB:

After direct and cross examination of the witness the Board may ask questions of the witness.

## **IV. FINALITY OF PAAB DECISION**

This hearing will likely be the only hearing held before the PAAB in your appeal. To ensure the record is complete with all of the relevant information, you may ask that the record be kept open if you determine you have an exhibit that should have been provided at the hearing. If you wish to submit a late exhibit the PAAB will set up deadline for the submission of that exhibit and exchange of it with the opposing party. The PAAB will also set a deadline for allowing the opposing party to respond to your exhibit.

You will receive a written decision from the PAAB regarding your appeal. This decision will be mailed to the address you have provided. If you are dissatisfied with your decision you may appeal the decision to the District Court in the county where the subject property is located. You have 20 days from the postmark date of the PAAB decision to appeal to District Court.

For more information regarding appeal rights and other procedures see Iowa Code sections 441.37A (amended by H.F. 2700, effective July 1, 2008); 441.38 (amended by H.F. 2700, effective July 1, 2008); 441.38B (created by H.F. 2700, effective July 1, 2008); & 441.39. You may also refer to Iowa Administrative Code r. 701-71.21 et al.